

		FOR OHF USE					

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2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0028753					II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																																															
Facility Name: GlenCrest Healthcare and Rehabilitation Centre					<p>I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/2004 to 12/31/2004 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p>																																															
Address: 2451 West Touhy Avenue Chicago 60645																																																				
County: Cook																																																				
Telephone Number: (773) 338-6800 Fax # (773) 338-1166																																																				
IDPA ID Number: 363294202001																																																				
Date of Initial License for Current Owners: 6/01/1984					<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed)</td><td></td><td>(Date)</td></tr><tr><td>(Type or Print Name)</td><td colspan="3"></td></tr><tr><td>(Title)</td><td colspan="3"></td></tr><tr><td>(Signed)</td><td></td><td>(Date)</td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Print Name and Title)</td><td colspan="3">SEE ACCOUNTANTS' COMPILATION REPORT</td></tr><tr><td>(Firm Name & Address)</td><td colspan="3">Altschuler, Melvoin and Glasser LLP One S. Wacker Drive, Suite 800, Chicago IL 60606-3392</td></tr><tr><td>(Telephone)</td><td colspan="3">(312) 384-6000 Fax # (312) 634-5518</td></tr><tr><td colspan="4">MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</td></tr></table>					Officer or Administrator of Provider	(Signed)		(Date)	(Type or Print Name)				(Title)				(Signed)		(Date)	Paid Preparer	(Print Name and Title)	SEE ACCOUNTANTS' COMPILATION REPORT			(Firm Name & Address)	Altschuler, Melvoin and Glasser LLP One S. Wacker Drive, Suite 800, Chicago IL 60606-3392			(Telephone)	(312) 384-6000 Fax # (312) 634-5518			MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630														
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Type of Ownership:																																																				
<table><tr><td><input type="checkbox"/></td><td>VOLUNTARY,NON-PROFIT</td><td><input checked="" type="checkbox"/></td><td>PROPRIETARY</td><td><input type="checkbox"/></td><td>GOVERNMENTAL</td></tr><tr><td><input type="checkbox"/></td><td>Charitable Corp.</td><td><input type="checkbox"/></td><td>Individual</td><td><input type="checkbox"/></td><td>State</td></tr><tr><td><input type="checkbox"/></td><td>Trust</td><td><input type="checkbox"/></td><td>Partnership</td><td><input type="checkbox"/></td><td>County</td></tr><tr><td>IRS Exemption Code</td><td></td><td><input type="checkbox"/></td><td>Corporation</td><td><input type="checkbox"/></td><td>Other</td></tr><tr><td></td><td></td><td><input checked="" type="checkbox"/></td><td>"Sub-S" Corp.</td><td colspan="2"></td></tr><tr><td></td><td></td><td><input type="checkbox"/></td><td>Limited Liability Co.</td><td colspan="2"></td></tr><tr><td></td><td></td><td><input type="checkbox"/></td><td>Trust</td><td colspan="2"></td></tr><tr><td></td><td></td><td><input type="checkbox"/></td><td>Other</td><td colspan="2"></td></tr></table>					<input type="checkbox"/>	VOLUNTARY,NON-PROFIT	<input checked="" type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOVERNMENTAL	<input type="checkbox"/>	Charitable Corp.	<input type="checkbox"/>	Individual	<input type="checkbox"/>	State	<input type="checkbox"/>	Trust	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	County	IRS Exemption Code		<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Other			<input checked="" type="checkbox"/>	"Sub-S" Corp.					<input type="checkbox"/>	Limited Liability Co.					<input type="checkbox"/>	Trust					<input type="checkbox"/>	Other		
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In the event there are further questions about this report, please contact: Name: Charles J. Fischer Telephone Number: (312) 384-6000 Please send copies of any audit adjustments to address above.																																																				

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

GlenCrest Healthcare and Rehabilitation Centre

#

0028753

Report Period Beginning:

1/01/2004

Ending:

12/31/2004

III. STATISTICAL DATA					
A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds					
N/A					
	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	154	Skilled (SNF)	154	56,364	1
2		Skilled Pediatric (SNF/PED)			2
3	158	Intermediate (ICF)	158	57,828	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	312	TOTALS	312	114,192	7

B. Census-For the entire report period.						
	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	45,353	1,891	8,190	55,434	8
9	SNF/PED					9
10	ICF	35,168	1,458	1,199	37,825	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	80,521	3,349	9,389	93,259	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.)

81.67%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census?
Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES X NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES NO X

I. On what date did you start providing long term care at this location?
Date started 6/01/84

J. Was the facility purchased or leased after January 1, 1978?
YES X Date 2/14/94 NO

K. Was the facility certified for Medicare during the reporting year?
YES X NO If YES, enter number of beds certified 110 and days of care provided 8,190

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCUAL X MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES NO X

Tax Year: 10/31/04 Fiscal Year: 12/31/04

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number		GlenCrest Healthcare and Rehabilitation Cen				# 0028753		Report Period Beginning:		1/01/2004		Ending: 12/31/2004	
V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)													
	Operating Expenses	Costs Per General Ledger				Reclass- ification	Reclassified Total	Adjust- ments	Adjusted Total	FOR OHF USE ONLY			
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10		
	A. General Services					5	6	7	8				
1	Dietary	385,990	79,417	43,637	509,044		509,044		509,044			1	
2	Food Purchase		733,745		733,745	(33,817)	699,928	(80,331)	619,597			2	
3	Housekeeping	224,682	85,774		310,456		310,456		310,456			3	
4	Laundry	102,797	43,512		146,309		146,309		146,309			4	
5	Heat and Other Utilities			198,921	198,921		198,921	7,503	206,424			5	
6	Maintenance	111,032	39,008	85,838	235,878		235,878	12,924	248,802			6	
7	Other (specify):* Allocated Employee Benefits							755	755			7	
8	TOTAL General Services	824,501	981,456	328,396	2,134,353	(33,817)	2,100,536	(59,149)	2,041,387			8	
	B. Health Care and Programs												
9	Medical Director			33,000	33,000		33,000		33,000			9	
10	Nursing and Medical Records	3,475,641	759,446	3,330	4,238,417		4,238,417	(280,245)	3,958,172			10	
10a	Therapy		2,009	386,240	388,249		388,249	(122,596)	265,653			10a	
11	Activities	138,647	5,450	1,822	145,919		145,919		145,919			11	
12	Social Services	104,595		3,749	108,344		108,344		108,344			12	
13	Nurse Aide Training					1,050	1,050		1,050			13	
14	Program Transportation			845	845		845		845			14	
15	Other (specify):* Allocated Employee Benefits							26,061	26,061			15	
16	TOTAL Health Care and Programs	3,718,883	766,905	428,986	4,914,774	1,050	4,915,824	(376,780)	4,539,044			16	
	C. General Administration												
17	Administrative	65,533		1,842,480	1,908,013		1,908,013	(1,745,136)	162,877			17	
18	Directors Fees											18	
19	Professional Services			117,757	117,757	(20,227)	97,530	21,660	119,190			19	
20	Dues, Fees, Subscriptions & Promotions			48,313	48,313	818	49,131	8,464	57,595			20	
21	Clerical & General Office Expenses	174,776	85,145	130,311	390,232	(283)	389,949	477,239	867,188			21	
22	Employee Benefits & Payroll Taxes			856,131	856,131	33,817	889,948		889,948			22	
23	Inservice Training & Education			4,865	4,865	(1,050)	3,815	1,126	4,941			23	
24	Travel and Seminar											24	
25	Other Admin. Staff Transportation			42,761	42,761	(15,576)	27,185	5,578	32,763			25	
26	Insurance-Prop.Liab.Malpractice			355,086	355,086		355,086	3,189	358,275			26	
27	Other (specify):* Allocated Employee Benefits							76,013	76,013			27	
28	TOTAL General Administration	240,309	85,145	3,397,704	3,723,158	(2,501)	3,720,657	(1,151,867)	2,568,790			28	
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,783,693	1,833,506	4,155,086	10,772,285	(35,268)	10,737,017	(1,587,796)	9,149,221			29	

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.
SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			148,635	148,635		148,635	147,480	296,115			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			14,662	14,662		14,662	356,656	371,318			32
33	Real Estate Taxes					19,692	19,692	305,179	324,871			33
34	Rent-Facility & Grounds			2,344,185	2,344,185		2,344,185	(2,341,185)	3,000			34
35	Rent-Equipment & Vehicles			72,476	72,476	15,576	88,052	12,795	100,847			35
36	Other (specify):*											36
37	TOTAL Ownership			2,579,958	2,579,958	35,268	2,615,226	(1,519,075)	1,096,151			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		357,408	20,004	377,412		377,412		377,412			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			170,820	170,820		170,820		170,820			42
43	Other (specify):* Non-Allowable			208,814	208,814		208,814	(208,814)				43
44	TOTAL Special Cost Centers		357,408	399,638	757,046		757,046	(208,814)	548,232			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,783,693	2,190,914	7,134,682	14,109,289		14,109,289	(3,315,685)	10,793,604			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(6,642)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,310)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(1,080)	43		18
19	Entertainment	(2,950)	43		19
20	Contributions	(4,775)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(191,895)	43		24
25	Fund Raising, Advertising and Promotional	(3,621)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(16,199)	43		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(3,123)	43		28
29	Other-Attach Schedule See Attached Schedule F:	(363,765)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (595,360)		\$	30

OHF USE ONLY									
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(2,720,325)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (2,720,325)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (3,315,685)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program	X		500	Ln9,Col3	44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$ 500		47

SEE ACCOUNTANTS' COMPILATION REPORT

GlenCrest Healthcare and Rehabilitation Centre

ID#0028753

Report Period Beginning:1/01/2004

Ending:12/31/2004

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Adjust Mgt Co. medical supplies "A" to cost	\$ (175,007)	10	1
2	Adjust Mgt Co. medical supplies "Other" to cost	(105,238)	10	2
3	Adjust Mgt Co. food to cost	(80,336)	2	3
4	Non-allowable professional fees	(2,954)	19	4
5	Patient clothing	(60)	43	5
6	Non-allowable auto expense - marketing	(170)	25	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(363,765)		49

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	30,449	0	116,903	128	0	0	0	0	0	147,480	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(6,642)	0	1,592	0	361,706	0	0	0	0	0	0	356,656	32
33	Real Estate Taxes	0	0	13,834	0	291,345	0	0	0	0	0	0	305,179	33
34	Rent-Facility & Grounds	0	0	0	0	(2,341,185)	0	0	0	0	0	0	(2,341,185)	34
35	Rent-Equipment & Vehicles	0	0	12,795	0	0	0	0	0	0	0	0	12,795	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(6,642)	0	58,670	0	(1,571,231)	128	0	0	0	0	0	(1,519,075)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(225,013)	0	0	0	16,199	0	0	0	0	0	0	(208,814)	43
44	TOTAL Special Cost Centers	(225,013)	0	0	0	16,199	0	0	0	0	0	0	(208,814)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(595,360)	0	(67,628)	(1,062,480)	(1,548,053)	(42,164)	0	0	0	0	0	(3,315,685)	45

STATE OF ILLINOIS													Summary A					
Facility Name & ID Number						GlenCrest Healthcare and Rehabilitation Centre		#	0028753		Report Period Beginning:		1/01/2004		Ending:		12/31/2004	
SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I																		
	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)					
	A. General Services																	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1				
2	Food Purchase	(80,336)	0	0	0	0	5	0	0	0	0	0	(80,331)	2				
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3				
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4				
5	Heat and Other Utilities	0	0	7,503	0	0	0	0	0	0	0	0	7,503	5				
6	Maintenance	0	0	11,023	0	1,901	0	0	0	0	0	0	12,924	6				
7	Other (specify):*	0	0	755	0	0	0	0	0	0	0	0	755	7				
8	TOTAL General Services	(80,336)	0	19,281	0	1,901	5	0	0	0	0	0	(59,149)	8				
	B. Health Care and Programs																	
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9				
10	Nursing and Medical Records	(280,245)	0	0	0	0	0	0	0	0	0	0	(280,245)	10				
10a	Therapy	0	0	0	0	0	(122,596)	0	0	0	0	0	(122,596)	10a				
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11				
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12				
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13				
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14				
15	Other (specify):*	0	0	0	0	0	26,061	0	0	0	0	0	26,061	15				
16	TOTAL Health Care and Programs	(280,245)	0	0	0	0	(96,535)	0	0	0	0	0	(376,780)	16				
	C. General Administration																	
17	Administrative	0	0	(682,656)	(1,062,480)	0	0	0	0	0	0	0	(1,745,136)	17				
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18				
19	Professional Services	(2,954)	0	24,431	0	0	183	0	0	0	0	0	21,660	19				
20	Fees, Subscriptions & Promotions	0	0	1,099	0	0	7,365	0	0	0	0	0	8,464	20				
21	Clerical & General Office Expenses	0	0	428,477	0	5,078	43,684	0	0	0	0	0	477,239	21				
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22				
23	Inservice Training & Education	0	0	268	0	0	858	0	0	0	0	0	1,126	23				
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24				
25	Other Admin. Staff Transportation	(170)	0	4,908	0	0	840	0	0	0	0	0	5,578	25				
26	Insurance-Prop.Liab.Malpractice	0	0	3,189	0	0	0	0	0	0	0	0	3,189	26				
27	Other (specify):*	0	0	74,705	0	0	1,308	0	0	0	0	0	76,013	27				
28	TOTAL General Administration	(3,124)	0	(145,579)	(1,062,480)	5,078	54,238	0	0	0	0	0	(1,151,867)	28				
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(363,705)	0	(126,298)	(1,062,480)	6,979	(42,292)	0	0	0	0	0	(1,587,796)	29				

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	80.00 %	Glen Oaks Nursing & Rehabilitation Centre,Ltd	Northbrook	SEE ATTACHED SCHEDULE A		
Barry Ray	20.00 %	GlenBridge Nursing & Rehabilitation Centre,Ltd	Niles			
		Glen Elston Nursing & Rehabilitation Centre,Ltd	Chicago			
		GlenShire Nursing & Rehabilitation Centre,Ltd	Richton Park			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V			\$			\$	\$	1
2	V		Total from Page 6A	780,000	Glen Health and Home Management, Inc.	A	712,372	(67,628)	2
3	V								3
4	V		Total from Page 6B	1,062,480	GlenBar Management Company, Ltd.	B		(1,062,480)	4
5	V								5
6	V		Total from Page 6C	2,341,185	GlenCrest Real Estate & Development, L.L.C.	C	793,132	(1,548,053)	6
7	V								7
8	V		Total from Page 6D	385,610	Therapy Masters, Inc.	D	343,446	(42,164)	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 4,569,275			\$ 1,848,950	\$ * (2,720,325)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 780,000	Glen Health and Home Management, Inc.	A	\$	(780,000)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	7,503	7,503	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	6,172	6,172	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	24,431	24,431	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	1,099	1,099	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	43,272	43,272	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	75,460	75,460	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	268	268	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	4,908	4,908	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	3,189	3,189	24
25	V	32	Amortization of Mortgage Cost		Glen Health and Home Management, Inc.	A	111	111	25
26	V	30	Depreciation		Glen Health and Home Management, Inc.	A	30,449	30,449	26
27	V	32	Interest		Glen Health and Home Management, Inc.	A	1,481	1,481	27
28	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	13,834	13,834	28
29	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	12,795	12,795	29
30	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	4,851	4,851	30
31	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	97,344	97,344	31
32	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	385,205	385,205	32
33	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(75,460)	(75,460)	33
34	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	755	755	34
35	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	15,069	15,069	35
36	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	59,636	59,636	36
37	V				A- OWNERSHIP:				37
38	V				Sidney Glenner - 100.00 % through attribution				38
39	Total			\$ 780,000			\$ 712,372	\$ * (67,628)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Administrative	\$ 1,062,480	GlenBar Management Company, Ltd.	B	\$	\$ (1,062,480)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V				B - OWNERSHIP:				20
21	V				Sidney Glenner - 80.00 %				21
22	V				Barry Ray - 20.00 %				22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,062,480			\$ 0	\$ * (1,062,480)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	32	Interest Expense	\$	GlenCrest Real Estate & Development, L.L.C.	C	\$ 9,962	\$ 9,962	15
16	V	6	Repairs and Maintenance		GlenCrest Real Estate & Development, L.L.C.	C	1,901	1,901	16
17	V	30	Depreciation		GlenCrest Real Estate & Development, L.L.C.	C	116,903	116,903	17
18	V	32	Interest Income		GlenCrest Real Estate & Development, L.L.C.	C	(9,137)	(9,137)	18
19	V	32	Interest Expense		GlenCrest Real Estate & Development, L.L.C.	C	360,881	360,881	19
20	V	33	Real Estate Taxes		GlenCrest Real Estate & Development, L.L.C.	C	291,345	291,345	20
21	V	34	Rental	2,341,185	GlenCrest Real Estate & Development, L.L.C.	C		(2,341,185)	21
22	V	43	State Replacement Taxes		GlenCrest Real Estate & Development, L.L.C.	C	16,199	16,199	22
23	V	21	Office Supplies		GlenCrest Real Estate & Development, L.L.C.	C	5,078	5,078	23
24	V								24
25	V								25
26	V								26
27	V				C- OWNERSHIP:				27
28	V				Sidney Glenner - 80.00 % (constructively)				28
29	V				Barry Ray - 20.00 %				29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,341,185			\$ 793,132	\$ * (1,548,053)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10a	Therapy	\$ 385,610	Therapy Masters, Inc.	D	\$ 263,014	\$ (122,596)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	D	183	183	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	D	7,365	7,365	17
18	V	21	Clerical		Therapy Masters, Inc.	D	30,715	30,715	18
19	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	D	27,369	27,369	19
20	V	23	Training and Education		Therapy Masters, Inc.	D	858	858	20
21	V	25	Auto Expenses		Therapy Masters, Inc.	D	840	840	21
22	V	30	Depreciation		Therapy Masters, Inc.	D	128	128	22
23	V	2	Food Purchase		Therapy Masters, Inc.	D	5	5	23
24	V	21	Clerical Salaries		Therapy Masters, Inc.	D	12,969	12,969	24
25	V	22	Employee Benefits		Therapy Masters, Inc.	D	(27,369)	(27,369)	25
26	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	D	26,061	26,061	26
27	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	D	1,308	1,308	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V				D- OWNERSHIP:				32
33	V				Sidney Glenner - 60.00 %				33
34	V				Barry Ray - 40.00 %				34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 385,610			\$ 343,446	\$ * (42,164)	39

Facility Name & ID Number	GlenCrest Healthcare and Rehabilitation Ce	#	0028753	Report Period Beginning:	1/01/2004	Ending:	12/31/2004
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VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
Hours						Percent	Description	Amount			
1	Sidney Glenner	President	Administrative	80.00 %	130,062	13	22.00 %	Salary	\$ 38,938	Line17,Co.7	1
2	David Glenner	Vice President	Administrative	0.00 %	65,032	9	23.00 %	Salary	19,469	Line17,Co.7	2
3	Barry Ray	Vice President	Administrative	20.00 %	130,062	9	23.00 %	Salary	38,938	Line17,Co.7	3
4	Joshua Ray	Administrator	Administrator	0.00 %	0	40	100.00 %	Salary	65,533	Line17,Co.1	4
5											5
6			See Schedule B								6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 162,878		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number GlenCrest Healthcare and Rehabilitation Centre # 0028753 Report Period Beginning: 1/01/2004 Ending: 2/31/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Glen Health & Home Management, Inc.
Street Address 5454 West Fargo Avenue
City / State / Zip Code Skokie, IL 60077
Phone Number (847) 674-5454
Fax Number (847) 674-8311

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Resident Days	404,769	5	\$ 32,563	\$	93,259	\$ 7,503	1
2	6	Repairs and Maintenance	Resident Days	404,769	5	26,790		93,259	6,172	2
3	19	Professional Fees	Resident Days	404,769	5	106,038		93,259	24,431	3
4	20	Licenses, Permits & Inspection	Resident Days	404,769	5	4,769		93,259	1,099	4
5	21	Clerical	Resident Days	404,769	5	187,811		93,259	43,272	5
6	22	Employee Benefits and Payroll	Resident Days	404,769	5	327,518		93,259	75,460	6
7	23	Training and Education	Resident Days	404,769	5	1,165		93,259	268	7
8	25	Auto Expenses	Resident Days	404,769	5	21,304		93,259	4,908	8
9	26	Insurance	Resident Days	404,769	5	13,843		93,259	3,189	9
10	32	Amortization of Mortgage Cost	Resident Days	404,769	5	481		93,259	111	10
11	30	Depreciation	Resident Days	404,769	5	132,155		93,259	30,449	11
12	32	Interest	Resident Days	404,769	5	6,426		93,259	1,481	12
13	33	Real Estate Taxes	Resident Days	404,769	5	60,043		93,259	13,834	13
14	35	Equipment and Vehicle Rental	Resident Days	404,769	5	55,533		93,259	12,795	14
15	6	Janitorial Salaries	Resident Days	404,769	5	21,053	21,053	93,259	4,851	15
16	17	Officer's Salaries	Resident Days	404,769	5	422,500	422,500	93,259	97,344	16
17	21	Administrative Salaries	Resident Days	404,769	5	1,671,893	1,671,893	93,259	385,205	17
18	22	Employee Benefits	Payroll						(75,460)	18
19	7	Employee Benefits - Janitorial	Payroll						755	19
20	27	Employee Benefits - Officer's	Payroll						15,069	20
21	27	Employee Benefits - Admin	Payroll						59,636	21
22										22
23										23
24										24
25	TOTALS					\$ 3,091,885	\$ 2,115,446		\$ 712,372	25

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS													Page 9
Facility Name & ID Number		GlenCrest Healthcare and Rehabilitation Cen				#	0028753	Report Period Beginning:		1/01/2004	Ending:	12/31/2004	
IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE													
A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)													
	1	2		3	4	5	6	7	8	9	10		
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Bank One		X	Mortgage	\$700,000annual	1/26/94	\$ 10,000,000	\$ 4,000,000	2/15/2024	variable	\$ 335,057	1	
2	Bank One		X	Amortization of mortgage costs							5,833	2	
3	Bank One		X	Construction note	\$10,157.76	8/01/04	731,358	680,569	7/31/2010	0.0450	29,953	3	
4	MB Financial		X	Finance equipment purchase	\$3,641.50	12/22/03	197,730	154,492	12/22/2008	0.0400	6,448	4	
5							Mortgage interest expense allocated from Mgt Co:				1,592	5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$13,799.26		\$ 10,929,088	\$ 4,835,061			\$ 378,883	9	
	B. Non-Facility Related*												
10								Interest income offset:			(7,565)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (7,565)	14	
15	TOTALS (line 9+line14)						\$ 10,929,088	\$ 4,835,061			\$ 371,318	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
 (See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
 (See instructions.)

B. Real Estate Taxes

		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2003 report.		\$	372,000	1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	328,345	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(43,655)	3	
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	335,000	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	19,692	5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	311,037	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		1999	357,695	8	
		2000	349,020	9	
		2001	358,097	10	
		2002	362,112	11	
		2003	328,345	12	
See Attached Schedule G For Calculation Of 2004 Real Estate Tax Accrual.		13	FROM R. E. TAX STATEMENT FOR 2003	\$	13
		14	PLUS APPEAL COST FROM LINE 5	\$	14
		15	LESS REFUND FROM LINE 6	\$	15
		16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME GlenCrest Healthcare and Rehabilitation Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0028753

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-4580 FAX #: (312) 634-5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 10-36-202-030-0000	2451 West Touhy, Chicago IL	\$ 328,345.47	\$ 328,345.47
2. See attached schedule for home office allocation		\$ 60,043.00	\$ 13,834.00
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 388,388.47	\$ 342,179.47

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

A. Square Feet: 50,400

B. General Construction Type: Exterior Brick Frame Multi-story steel Number of Stories Four

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☒ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

2427 Touhy Avenue L.L.C. - 6 unit apartment building, 6,300 square feet, adjacent to the nursing home rented to the public.

The apartment building is operated completely independent from the nursing home.

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1		2		3		4	
	Use		Square Feet		Year Acquired		Cost	
1	Patient Care		53,193		1994		\$ 524,482	
2	Allocated from Management Co:						20,556	
3	TOTALS		53,193				\$ 545,038	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number GlenCrest Healthcare and Rehabilitation Centre# 0028753

Report Period Beginning:

1/01/2004

Ending:

12/31/2004**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	312		1994		\$ 4,175,048	\$	30	\$ 104,376	\$ 104,376	\$ 1,144,314	4
5											5
6											6
7	Mgt Comp				438,276			9,469	9,469		7
8	AllctnSchJ										8
	Improvement Type**										
9	Various Improvements		1984		14,558		10			14,558	9
10	Various Improvements		1985		49,988		10			49,988	10
11	Various Improvements		1986		53,010		10			53,010	11
12	Various Improvements		1987		18,999		10			18,999	12
13	Various Improvements		1988		10,172		10			10,172	13
14	Various Improvements		1989		43,502		10			43,502	14
15	Various Improvements		1990		28,496		10			28,496	15
16	Various Improvements		1991		26,763		10			26,763	16
17	Various Improvements		1992		51,415		10			51,415	17
18	Various Improvements		1993		32,359		10			32,359	18
19	Various Improvements		1994		36,809	1,227	10	1,227		36,809	19
20	Various Improvements		1995		49,197	4,919	10	4,919		47,553	20
21	Security cameras throughout facility with housings/wiring		1995		8,985	899	10	899		7,791	21
22	Call lights in dialysis room		1996		1,191	119	10	119		1,032	22
23	Second floor custom nurses station, hand rails		1996		24,426	2,443	10	2,443		21,172	23
24	Basement mason work, 2 rooms constructed rehab, room		1996		11,685	1,169	10	1,169		10,130	24
25	Hand rails and wall bumper guards		1996		19,408	1,941	10	1,941		16,822	25
26	Custom wall mounted bookcases		1996		5,510	551	10	551		4,776	26
27	First floor custom nurses station, reconfigure soffit		1996		20,882	2,088	10	2,088		18,096	27
28	Install electrical lines into activity room		1996		1,000	100	10	100		867	28
29	Install counter tops, sink and wood file cabinets		1996		3,700	370	10	370		3,207	29
30	Install four 70 watt high pressure lights over exit signs		1996		1,900	190	10	190		1,647	30
31	Swag valence in dining rooms		1996		2,342	234	10	234		2,028	31
32	Door locks and fire doors		1996		5,241	524	10	524		4,017	32
33	Electrical outlets and circuits		1997		4,950	495	10	495		3,795	33
34	Elevator frames, doors & other parts		1997		10,626	1,062	10	1,062		8,143	34
35	Cabinets and sinks		1997		26,743	2,674	10	2,674		20,502	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Elevator repairs	1997	\$ 7,700	\$ 770	10	\$ 770		\$ 5,133	37
38	Furnace repairs	1997	2,321	232	10	232		1,547	38
39	Chain link fencing	1998	3,000	300	10	300		2,000	39
40	HVAC system modifications	1998	2,131	213	10	213		1,421	40
41	Fire alarm system improvements	1998	4,148	415	10	415		2,766	41
42	Exhaust system	1998	4,980	498	10	498		3,320	42
43	HVAC system modifications	1998	2,008	201	10	201		1,339	43
44	18 access doors	1998	2,824	282	10	282		1,881	44
45	HVAC system modifications	1998	6,866	687	10	687		4,579	45
46	Fire alarm smoke detectors	1998	12,024	1,202	10	1,202		8,015	46
47	4 smoke/fire dampers	1998	1,235	124	10	124		825	47
48	Roof repairs	1998	5,000	500	10	500		3,333	48
49	Wallpaper	1999	6,529	653	10	653		3,700	49
50	Install handrails and bumpers	1999	11,501	1,150	10	1,150		6,517	50
51	4th floor nurses station-with angled radius corners	1999	7,500	750	10	750		4,250	51
52	4th floor nurses station-with angled radius corners	1999	7,505	751	10	751		4,254	52
53	Carpeting	1999	45,885	4,588	10	4,588		26,000	53
54	Cove base installation	1999	15,738	1,573	10	1,573		8,915	54
55	Install back porch siding and 2 doors	1999	4,000	400	10	400		2,267	55
56	Install back porch siding and 2 doors	1999	9,270	927	10	927		5,253	56
57	Heavy duty electrohydraulic ADA operator	1999	2,547	255	10	255		1,444	57
58	Diesel generator	1999	54,879	5,488	10	5,488		31,098	58
59	Emergency generator	1999	111,000	11,100	10	11,100		62,900	59
60	Install door alarm system on 4 floors	1999	7,817	782	10	782		4,431	60
61	Wallpaper	1999	5,859	586	10	586		3,320	61
62	Furnished and installed 2 door restrictors	1998	2,600	260	10	260		1,473	62
63	Install handrails and bumpers	1999	4,600	460	10	460		2,607	63
64	Laundry room exhaust	1999	1,922	192	10	192		1,089	64
65	Furnish and install fire alarm equipment	1999	1,920	192	10	192		1,088	65
66	Radiator valve repairs	1999	2,359	236	10	236		1,337	66
67	Install plumbing for whirlpool tub	1999	2,400	240	10	240		1,360	67
68	Cove base/amtico installation	1999	3,146	315	10	315		1,784	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,540,395	\$ 57,327		\$ 171,172	\$ 113,845	\$ 1,893,209	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,540,395	\$ 57,327		\$ 171,172	\$ 113,845	\$ 1,893,209	1
2	Resident room signs & common area signs	1999	2,731	273	10	273		1,547	2
3	Install resident windows on 4th floor	1999	13,284	1,328	10	1,328		7,526	3
4	Handrails, bumpers, accent rails & cove base installation	2000	4,592	459	10	459		2,066	4
5	Furnish & install mixing valve, vent & water piping	2000	5,731	573	10	573		2,579	5
6	Complete electrical work for 10 dialysis chairs	2000	4,575	458	10	458		2,060	6
7	Furnish and install hand sink	2000	2,501	250	10	250		1,125	7
8	Install locks on 4th floor	2000	4,116	412	10	412		1,853	8
9	Universal shower panel - wall-mounted shower system	1999	1,963	196	10	196		1,112	9
10	Install & program 3 telephones	2000	1,537	154	10	154		693	10
11	Furnish 2 stainless steel sinks	2000	4,268	427	10	427		1,921	11
12	Install 2 stainless steel sinks	2000	2,550	255	10	255		1,147	12
13	Automatic door operating equipment	2000	16,743	1,674	10	1,674		7,533	13
14	Undervoltage sensors for electrical transfer switch	2000	2,798	280	10	280		1,260	14
15	Elevator door motor and electrical schematics for controllers	2001	11,390	1,139	10	1,139		3,987	15
16	Replace ejector pump	2001	8,144	814	10	814		2,850	16
17	Electrical schematics for elevator controllers, elevator car	2001	11,390	1,139	10	1,139		3,986	17
18	Insurance claim refund	2002	(4,800)	(480)	10	(480)		(1,200)	18
19	Insurance claim refund	2002	(7,455)	(746)	10	(746)		(1,865)	19
20	Burst free coil	2002	4,075	408	10	408		1,020	20
21	Cove base installation	2002	3,500	350	10	350		875	21
22	Installation of spiral duct for laundry	2002	3,600	360	10	360		900	22
23	Booster pump, break tank, valves	2002	4,857	486	10	486		1,215	23
24	Dialysis plumbing	2002	12,825	1,283	10	1,283		3,207	24
25	Fire alarm detectors	2002	5,754	575	10	575		1,438	25
26	Cove base installation, remove and install ceilings and walls	2003	111,159	11,116	10	11,116		16,674	26
27	Installation of exterior disconnect switch on trash compactor	2003	2,800	280	10	280		420	27
28	Installation and wiring of new camera	2003	2,968	297	10	297		445	28
29	External door alarm setup	2002	1,400	140	10	140		350	29
30	Installation of door safety edge	2003	1,850	185	10	185		277	30
31	Maple door and brass hardware sealing and installation	2003	1,404	140	10	140		210	31
32	Installation of receptacles to circuit breaker panels	2003	9,863	986	10	986		1,479	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,792,508	\$ 82,538		\$ 196,383	\$ 113,845	\$ 1,961,899	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 5,792,508	\$ 82,538		\$ 196,383	\$ 113,845	\$ 1,961,899	1
2	Installation of circuit breaker panel and ran electrical feed	2003	10,500	1,050	10	1,050		1,575	2
3	5 ton furnace	2004	3,600	180	10	180		180	3
4	Removal and installation of cove base and carpeting	2004	48,384	2,419	10	2,419		2,419	4
5	Replace condenser gaskets/power strip and installed pump	2004	7,087	354	10	354		354	5
6	Replace power head on vaccuum pump,assembled condenser	2004	4,592	230	10	230		230	6
7	Concrete project for rear entrance exit stairs	2004	2,740	137	10	137		137	7
8	Cut out and replace leaking hot water pipes	2004	2,045	102	10	102		102	8
9	Replace pre-wash motor assembly on dishwasher	2004	1,623	81	10	81		81	9
10	Speakers and amplifier project	2004	3,540	177	10	177		177	10
11	Exterior renovation	2004	753,820	12,564	30	12,564		12,564	11
12									12
13	Allocated from Management Company:		35,470			3,224	3,224	20,759	13
14	Allocated from Therapy Masters, Inc:					128	128		14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,665,909	\$ 99,832		\$ 217,029	\$ 117,197	\$ 2,000,477	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 481,557	\$ 48,155	\$ 48,155	\$	10 years	\$ 268,589	71
72	Current Year Purchases	196,515	9,788	9,788		10 years	9,826	72
73	Fully Depreciated Assets	1,442,940	2,276	2,276		8,9,10years	1,442,940	73
74	Allocated from Management Company:	179,061		14,431	14,431		126,250	74
75	TOTALS	\$ 2,300,073	\$ 60,219	\$ 74,650	\$ 14,431		\$ 1,847,605	75

D. Vehicle Depreciation (See instructions.)*										
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Maintenance	1976 Pick-up Truck	1993	\$ 3,303	\$	\$	\$	5 years	\$ 3,303	76
77										77
78	Allocated from Management Company:			33,664		4,436	4,436		23,168	78
79										79
80	TOTALS			\$ 36,967	\$	\$ 4,436	\$ 4,436		\$ 26,471	80

E. Summary of Care-Related Assets		1	2	
		Reference	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 9,547,987	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 160,051	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 296,115	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 136,064	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,874,553	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)					
	1	2	Current Book	Accumulated	
	Description & Year Acquired	Cost	Depreciation 3	Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress			
	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Parking Lot				3,000	month to month		6
7	TOTAL				\$ 3,000			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease N/A .
- N/A
- N/A

9. Option to Buy: ☐ YES ☒ X NO Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ X NO
16. Rental Amount for movable equipment: \$ 75,721 Description: Copier \$7,865, Ice-maker \$1,973, Postage meter \$939, Medical equip \$61,700, Mgt Co Allocation \$3,244
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Patient Care	2002 Toyota Sequoia	\$ 759.00	\$ 9,108	17
18	Patient Care	2003 Chrysler Jeep	539.00	6,468	18
19					19
20	Allocated from Management Company:			9,550	20
21	TOTAL		\$ 1,298.00	\$ 25,126	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	\$
13.	/2006	\$
14.	/2007	\$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

<div>1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?</div> <div><div><input checked="" type="checkbox"/> YES</div><div><input type="checkbox"/> NO</div></div> <div>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</div>	2. <u>CLASSROOM PORTION:</u>	3. <u>CLINICAL PORTION:</u>		
	IN-HOUSE PROGRAM	<input type="checkbox"/>	IN-HOUSE PROGRAM	<input type="checkbox"/>
	IN OTHER FACILITY	<input type="checkbox"/>	IN OTHER FACILITY	<input type="checkbox"/>
	COMMUNITY COLLEGE	<input type="checkbox"/>	HOURS PER AIDE	<input type="text"/>
	HOURS PER AIDE	<input type="text"/>		

B. EXPENSES

		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests		1,050		1,050
9	TOTALS	\$	\$ 1,050	\$	\$ 1,050
10	SUM OF line 9, col. 1 and 2 (e)	\$ 1,050			

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	21
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	21

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)										
		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	2,437	\$ 124,371	\$ 399	2,437	\$ 124,770	1
2	Licensed Speech and Language Development Therapist	Ln 10a, Col 3	hrs		755	39,629		755	39,629	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		4,212	222,140	1,610	4,212	223,750	4
5	Physician Care	Ln 39, Col 3	visits			21			21	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescripts				339,827		339,827	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	Ln9Co3,Ln39Co2				500	17,581		18,081	12
13	Radiology and Laboratory Other (specify): Respiratory Therapy	Ln 39, Col 3 Ln 10a, Col 3			2	20,004 100		2	20,004 100	13
14	TOTAL			\$	7,406	\$ 406,765	\$ 359,417	7,406	\$ 766,182	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number		GlenCrest Healthcare and Rehabilitation Centre		STATE OF ILLINOIS		Report Period Beginning:		Ending:		Page 17	
XV. BALANCE SHEET - Unrestricted Operating Fund.		As of		# 0028753		1/01/2004		12/31/2004			
This report must be completed even if financial statements are attached.						(last day of reporting year)					
		1	2								
		Operating	After Consolidation*								
	A. Current Assets										
1	Cash on Hand and in Banks	\$ 799,080	\$ 1,143,484	1							
2	Cash-Patient Deposits			2							
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (452,500))	3,521,189	3,521,189	3							
4	Supply Inventory (priced at)			4							
5	Short-Term Investments			5							
6	Prepaid Insurance	178,916	178,916	6							
7	Other Prepaid Expenses	862,065	862,065	7							
8	Accounts Receivable (owners or related parties)	(2,014,904)		8							
9	Other(specify): Other Receivables	11,081	25,702	9							
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,357,427	\$ 5,731,356	10							
	B. Long-Term Assets										
11	Long-Term Notes Receivable			11							
12	Long-Term Investments			12							
13	Land		545,038	13							
14	Buildings, at Historical Cost		4,613,324	14							
15	Leasehold Improvements, at Historical Cost	1,151,337	2,052,585	15							
16	Equipment, at Historical Cost	1,015,556	2,337,040	16							
17	Accumulated Depreciation (book methods)	(1,317,967)	(3,874,553)	17							
18	Deferred Charges			18							
19	Organization & Pre-Operating Costs			19							
	Accumulated Amortization - Organization & Pre-Operating Costs			20							
21	Restricted Funds			21							
22	Other Long-Term Assets (spe Deposits	132,389	132,389	22							
23	Other(specify): Mortgage Costs (Net)		111,809	23							
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 981,315	\$ 5,917,632	24							
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,338,742	\$ 11,648,988	25							

		1	2								
		Operating	After Consolidation*								
	C. Current Liabilities										
26	Accounts Payable	\$ 306,344	\$ 306,344	26							
27	Officer's Accounts Payable			27							
28	Accounts Payable-Patient Deposits	17,288	17,288	28							
29	Short-Term Notes Payable	38,882	38,882	29							
30	Accrued Salaries Payable	272,928	272,928	30							
31	Accrued Taxes Payable (excluding real estate taxes)	5,260	5,260	31							
32	Accrued Real Estate Taxes(Sch.IX-B)		335,000	32							
33	Accrued Interest Payable			33							
34	Deferred Compensation			34							
35	Federal and State Income Taxes			35							
	Other Current Liabilities(specify):										
36	See Attached Schedule E:	402,482	402,482	36							
37				37							
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,043,184	\$ 1,378,184	38							
	D. Long-Term Liabilities										
39	Long-Term Notes Payable	115,610	115,610	39							
40	Mortgage Payable		4,000,000	40							
41	Bonds Payable			41							
42	Deferred Compensation			42							
	Other Long-Term Liabilities(specify):										
43	Construction Note Payable		680,569	43							
44				44							
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 115,610	\$ 4,796,179	45							
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,158,794	\$ 6,174,363	46							
47	TOTAL EQUITY(page 18, line 24)	\$ 3,179,948	\$ 5,474,625	47							
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,338,742	\$ 11,648,988	48							

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,958,293	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,958,293	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(778,345)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (778,345)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 3,179,948	24

* Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 13,135,111	1
2	Discounts and Allowances for all Levels	(2,821,160)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,313,951	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	898,808	6
7	Oxygen	465,991	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,364,799	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	533,988	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	217,598	19
20	Radiology and X-Ray	8,731	20
21	Other Medical Services	885,235	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,645,552	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	6,642	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 6,642	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,330,944	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,134,353	31
32	Health Care	4,914,774	32
33	General Administration	3,723,158	33
	B. Capital Expense		
34	Ownership	2,579,958	34
	C. Ancillary Expense		
35	Special Cost Centers	586,226	35
36	Provider Participation Fee	170,820	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,109,289	40
41	Income before Income Taxes (line 30 minus line 40)**	(778,345)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (778,345)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,114	1,171	\$ 50,115	\$ 42.80	1
2	Assistant Director of Nursing	2,872	3,193	78,245	24.51	2
3	Registered Nurses	56,645	58,350	1,567,036	26.86	3
4	Licensed Practical Nurses	14,110	15,108	275,313	18.22	4
5	Nurse Aides & Orderlies	128,058	138,757	1,223,322	8.82	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,664	5,054	96,816	19.16	8
9	Activity Director	3,097	3,654	38,133	10.44	9
10	Activity Assistants	10,842	12,057	100,514	8.34	10
11	Social Service Workers	8,359	8,803	104,595	11.88	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	3,993	4,437	53,049	11.96	14
15	Cook Helpers/Assistants	31,549	34,906	332,941	9.54	15
16	Dishwashers					16
17	Maintenance Workers	8,205	9,141	111,032	12.15	17
18	Housekeepers	26,072	28,285	224,682	7.94	18
19	Laundry	12,043	13,197	102,797	7.79	19
20	Administrator	2,091	2,150	65,533	30.48	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,089	12,838	174,776	13.61	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,173	2,439	27,652	11.34	31
32	Other Health Care(specify)					32
33	Other(specify) Ward Clerks	10,556	11,667	157,142	13.47	33
34	TOTAL (lines 1 - 33)	338,532	365,207	\$ 4,783,693 *	\$ 13.10	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 43,637	Ln 1,Col 3	35
36	Medical Director	Monthly	33,000	Ln 9,Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,520	Ln 10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	40	1,822	Ln 11, Col 3	44
45	Social Service Consultant	80	3,749	Ln 12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	120	\$ 84,728		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description		Amount	Description	Amount	
Joshua Ray	Administrator	0.00 %	\$ 65,533	Workers' Compensation Insurance	\$	122,138	IDPH License Fee	\$	
				Unemployment Compensation Insurance		43,826	Advertising: Employee Recruitment	9,570	
				FICA Taxes		359,845	Health Care Worker Background Check	818	
				Employee Health Insurance		127,460	(Indicate # of checks performed 98)		
				Employee Meals		33,817	Illinois Council on Long Term Care Dues	16,539	
				Illinois Municipal Retirement Fund (IMRF)*			Employment Fees	18,217	
				Chicago Head Tax		9,267	Elevator/Boiler Inspctns,Chicago Permits	3,677	
				Union Health and Welfare		119,779	Secretary of State, Sam's Club	310	
				Union Pension Fund		43,870	Allocated from Therapy Masters:	7,365	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 65,533	401 K Match		1,776	Allocated from Management Company:	1,099	
(List each licensed administrator separately.)				Medical Reimbursement, Other Empl Benefits		28,170	Less: Public Relations Expense	()	
B. Administrative - Other							Non-allowable advertising	()	
Description			Amount	See Attached Schedule D:		0	Yellow page advertising	()	
Management Fees (eliminated in Column 7)			\$ 1,842,480						
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 1,842,480	TOTAL (agree to Schedule V, line 22, col.8)			\$ 889,948		
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
C. Professional Services									
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
			\$			\$	Out-of-State Travel	\$	
See Attached Schedule C:			119,190						
							In-State Travel		
							Seminar Expense		
TOTAL (agree to Schedule V, line 19, column 3)			\$ 119,190	TOTAL			\$		
(If total legal fees exceed \$2500 attach copy of invoices.)							(agree to Sch. V, line 24, col. 8)		

* Attach copy of IMRF notifications

SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).

(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	Painting & Decorating	1998	\$ 9,975	3years	\$ 1,663	\$	\$	\$	\$	\$	\$	\$	\$
2	Repairs & Maintenance	1998	1,594	3years	266								
3	Painting & Decorating	1999	88,181	3years	29,394	14,696							
4	Painting & Decorating	2000	17,664	3years	5,888	5,888	2,944						
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 117,414		\$ 37,211	\$ 20,584	\$ 2,944	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

Yes
- (2)

Are there any dues to nursing home associations included on the cost report?
If YES, give association name and amount.

Yes
Illinois Council on Long Term Care \$16,539
- (3)

Did the nursing home make political contributions or payments to a political action organization?
If YES, have these costs been properly adjusted out of the cost report?

Yes
Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?
If YES, what is the capacity?

No
N/A
- (5)

Have you properly capitalized all major repairs and equipment purchases?
What was the average life used for new equipment added during this period?

Yes
10 years
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$33,009
Line10
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?
If NO, attach a complete explanation.

Yes
- (8)

Are you presently operating under a sale and leaseback arrangement?
If YES, give effective date of lease.

No
N/A
- (9)

Are you presently operating under a sublease agreement?

YESXNO
- (10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?
YESNO
If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

X
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.
This amount is to be recorded on line 42 of Schedule V.

\$170,820
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?
If YES, attach an explanation of the allocation.

No

SEE ACCOUNTANTS' COMPILATION REPORT

- (13)

Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes
- (14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?
For example, is a portion of the building used for rental, a pharmacy, day care, etc.)
If YES, attach a schedule which explains how all related costs were allocated to these functions.

No
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.
Has any meal income been offset against related costs?

\$33,817
No
Indicate the amount. \$N/A
- (16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?
If YES, attach a complete explanation.

No

b.

Do you have a separate contract with the Department to provide medical transportation for residents?
If YES, please indicate the amount of income earned from such a program during this reporting period.

No
N/A

c.

What percent of all travel expense relates to transportation of nurses and patients?

N/A

d.

Have vehicle usage logs been maintained?

Yes

e.

Are all vehicles stored at the nursing home during the night and all other times when not in use?

No

f.

Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g.

Does the facility transport residents to and from day training?
Indicate the amount of income earned from providing such transportation during this reporting period.

No
\$N/A

(17)

Has an audit been performed by an independent certified public accounting firm?
Firm Name:
The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?
If no, please explain.

No
N/A
N/A

(18)

Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes

(19)

If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?
Attach invoices and a summary of services for all architect and appraisal fees.

Yes

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
GlenCrest Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management company
Therapy Masters	Skokie	Therapy company
VNA Home Health of Illinois, Ltd.	Skokie	Home Health agency
VNA Private Duty of Illinois, Ltd.	Skokie	Home Health agency

See Accountants' Compilation Report

SCHEDULE B

SCHEDULE VII RELATED PARTIES

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

Name	Compensation Received From Other Nursing Homes				Total
	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenBridge Nursing & Rehab. Centre, Ltd.	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	17,164	38,830	43,267	30,801	130,062
David Glenner	8,582	19,415	21,634	15,401	65,032
Barry Ray	17,164	38,830	43,267	30,801	130,062
Total compensation received from other Nursing Homes	42,910	97,075	108,168	77,003	325,156

See Accountants' Compilation Report

XIX. SUPPORT SCHEDULES

SCHEDULE C

Page 21

C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>AMOUNT</u>
Health Data Systems, Inc.	Computers	5,962
Advanced Answers on Demand	Computers	2,472
Kronos	Computers	1,888
EHealth Data Solutions	Computers	6,150
American Express Tax Services	Accounting	23,268
Frost, Ruttenberg & Rothblatt	Accounting	350
Sachnoff & Weaver, Ltd.	Legal	17,256
Levin & Perconti	Legal	339
Legalink Chicago	Legal	196
Littler Mendelson	Legal	160
Ira I. Silverstein	Legal	2,420
Mary Carmen Madrid-Crost	Legal	22,550
Personnel Planners, Inc.	Legal	1,567
Schiff Hardin LLP.	Legal	183
Myers, Miller & Krauskopf	Legal	8,809
Systematic Management Systems	Management Consulting	3,380
Gabriel Laboratories	Environmental Consulting	1,115
Schiller, Klein & McElroy	Real Estate Tax Reduction	19,692
		<u>117,757</u>

Allocated from Management Co:

Health Data Systems, Inc. - Computer Services	915
Sachnoff & Weaver, Ltd. - Legal Services	65
American Express - Accounting Services	20,218
Cemco - LOC Fees	2,304
James O. Hamilton - Appraisal Services	429
Littler Mendelson - Legal Services	111
Frost, Ruttenberg - Accounting Services	391
Total allocated from Management Co.	<u>24,431</u>

Total allocated from Therapy Masters: 183

Reclass Schiller, Klein & McElroy to Line 33 -19,692

Reclass Levin & Perconti to Line 21 - video conference fee -339

Reclass Legalink Chicago to Line 21 - copy of transcripts -196

Non-Allowable Expenses:

Schiff, Hardin & Waite - SLF Certification	-183
Ira I. Silverstein - A/R Collections	-2,420
Sachnoff & Weaver, Ltd. - A/R Collections	-351
	<u>-2,954</u>

Total adjustments page 21, Sch C. 1,433

Total Schedule V, line 19, column 8 119,190

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co:	
FICA taxes	28,300
FUTA	476
SUTA	2,655
Insurance - Hospital	33,645
Employee Benefits	345
Other Employee Benefits	2,823
Workers Compensation Insurance	1,008
Profit Sharing Plan Contribution	4,439
401K Match	1,769
Total allocated from Management Co.	75,460
Allocate to Line #'s 7,27	-75,460
Allocated from Therapy Masters, Inc.:	
FICA taxes	17,944
FUTA	342
SUTA	514
Insurance - Hospital	4,103
Workers Compensation Insurance	515
Profit Sharing Plan Contribution	3,757
401K Match	185
Uniform Allowance	9
Total allocated from Therapy Masters, Inc.:	27,369
Allocate to Line #'s 15,27	-27,369
Total allocated to Page 21	0

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Estimated Medicare Settlement	28,724
Sundry Payable	0
Accrued Wage Assignment	71
Workshop	8
Due to Third Party	403,043
Credit Union	0
Accrued Profit Sharing	0
Refunds Exchange	(29,257)
Accrued Management Fees	(40)
Accrued Union Dues	(67)
Total, Page 17, Line36	402,482

See Accountants' Compilation Report

SCHEDULE F

PAGE 5, SCHEDULE VI. ADJUSTMENT DETAIL
Schedule A. Nonallowable Expenses
Line 29 - Other Non-allowable costs

Description	Amount	Reference
Patient clothing	(60)	43
Non-allowable professional fees	(2,954)	19
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(105,238)	10
Adjust Mgt. Co. Med Supplies - Med 'A' to cost	(175,007)	10
Amortization of 2004 deferred maintenance	0	6
Adjust Mgt. Co. Food to cost	(80,336)	2
Non-allowable auto expense - marketing	(170)	25
Total	<u>(363,765)</u>	

See Accountants' Compilation Report

GlenCrest Real Estate & Development, LLC

Accrued Real Estate Taxes

12/31/2004

SCHEDULE G

	Accrued 1/1/2004	Payments/ (Receipts)	Expense	Accrued 12/31/2004
Balance @ 1/01/2004	(372,000.00)		(372,000.00)	
2003 real estate taxes paid		328,345.47	328,345.47	
Estimated 2004 real estate taxes:				
2003 taxes	328,345.47			
Estimated increase	2.00 %			
Estimated 2004 taxes	334,912.38			
USE	335,000.00		335,000.00	(335,000.00)
Totals	(372,000.00)	328,345.47	291,345.47	(335,000.00)

Real estate tax history:

Year	Amount	Increase \$	%
1993	323,273.20		
1994	345,685.97	22,412.77	6.93%
1995	350,490.39	4,804.42	1.39%
1996	359,114.08	8,623.69	2.46%
1997	353,830.54	(5,283.54)	-1.47%
1998	360,112.00	6,281.46	1.78%
1999	357,695.02	(2,416.98)	-0.67%
2000	349,019.69	(8,675.33)	-2.43%
2001	358,096.91	9,077.22	2.60%
2002	362,111.89	4,014.98	1.12%
2003	328,345.47	(33,766.42)	-9.32%

See Accountants' Compilation Report

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Pam Wietting, Cynthia Thompson, Evelyn Mercado	2/25/04	Lincolnwood	Illinois Council on Long Term Care New Enforcement of Sub Part S	285
Nursing Staff	2/25/04	Facility	Nancy Goode Working with Difficult Patients	400
C.N.A.'s	3/18/04		Southern Illinois University C.N.A Competency Testing (7)	350
Nursing & Social Service Staff	6/24/04		Dr. Nelson Working with Medical/Psychiatric Diagnosis Patients	400
Pam Wietting, Cynthia Thompson, Kathy Madayag Joshua Ray, Evelyn Mercado	6/24/04	Lincolnwood	Illinois Council on Long Term Care G&P3: ADL Base and Restoratives	525
Nursing Staff	6/9/04	Facility	Pulmonary Exchange Trach Care	200
Pam Wietting, Evelyn Mercado, Kathy Madayag Joshua Ray	7/22/04	Lincolnwood	Illinois Council on Long Term Care Making MDS Work For You	400
C.N.A.'s	8/13/04		Southern Illinois University C.N.A Competency Testing (9)	450
Cynthia Thompson	8/10/04	Skokie	Oakton Community College Rehab Certification Course	300
Cynthia Thompson, Joshua Ray, Evelyn Mercado Kathy Madayag	9/9/04	Lincolnwood	Illinois Council on Long Term Care Psychosocial Adaptation, Cognitive Impairment and Psychiatric Rehabilitation	400
Cynthia Thompson, Joshua Ray, Evelyn Mercado Kathy Madayag	11/9/04	Lincolnwood	Illinois Council on Long Term Care Medicaid MDS System Part 5: Special Session for MDS and Care Plan Coordinators	375
Nursing & Rehabilitation Staff	10/28/04	Facility	Rosemary Salerno Alternative Therapy	400
Nursing Staff	11/9/04	Facility	Pulmonary Exchange Tracheostomy Care	130
C.N.A.'s	12/9/04		Southern Illinois University C.N.A Competency Testing (5)	250
			Subtotal	4,865
			Reclass Ccompetency Testing to Line 13	(1,050)
			Allocated From Management Company	268
			Allocated From Therapy Masters	858
Total		SEE ACCOUNTANTS' COMPILATION REPORT		4,941

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8
Other Admin. Staff Transportation

	Gasoline	Licenses/ Stickers	Repairs	Mileage Reimb.	Total
Direct Expense	25,477	85	706	917	27,185
Non-allowable auto expense - marketing					-170
Allocated from Management Company					4,908
Allocated from Therapy Masters					840
TOTAL	25,477	85	706	917	32,763

See Accountants' Compilation Report

HEALTH AND HOME MANAGEMENT, INC.
ALLOCATION OF MANAGEMENT COMPANY BUILDING

SCHEDULE J													
		ADJUSTMENTS	ADJUSTED	ADDITIONS		NURSING							
ASSET DESCRIPTION	COST	TO CAPITAL	CAPITAL	7/1/99-	COST	HOME	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE		
	6/30/1999	PROJECTION	PROJECTION	12/31/2000	12/31/2000	PERCENTAGE	103,052/460292	111,372/460,292	101,895/460,292	41,220/460,292	102,753/460,292		
			6/30/1999			84.9438%	0.223883969	0.241959452	0.221370348	0.08955185	0.223234382		
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	#	43,249	#	17,496	43,613
1998 BUILDING RENOVATION													
GENERAL CONTRACTOR	957,570		957,570		957,570								
ELECTRICAL CONTRACTOR	275,576		275,576		275,576								
HVAC CONTRACTOR	182,130		182,130		182,130								
PLUMBING CONTRACTOR	68,599		68,599		68,599								
ARCHITECT FEES	115,968		115,968		115,968								
OTHER FEES AND PERMITS	33,024		33,024		33,024								
SECURITY SYSTEM	17,953		17,953		17,953								
TELEPHONE SYSTEM	12,500		12,500		12,500								
MISC. BUILDING COMPONENTS	24,226		24,226		24,226								
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126								
LANDSCAPING	30,000		30,000		30,000								
SPRINKLER SYSTEM	10,720		10,720		10,720								
HVAC SYSTEMS	24,749	-24,749	0										
WALL CONSTRUCTION	10,235	-10,235	0										
ELECTRICAL	10,634	-10,634	0										
MISC. IMPROVEMENTS	26,075	-26,075	0										
ASPHALT DRIVEWAY	5,900	-5,900	0		1,834,392	1,558,202	348,857	377,022	#	344,940	#	139,540	347,844
1999 ACCORD ELECTRIC				17,929	17,929								
HMS + ASSOCIATES-INTERIOR				31,505	31,505								
SAM MORMINO-LANDSCAPING				1,050	1,050								
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468								
MISC.				11,076	11,076								
					63,028	53,538	11,986	12,954	#	11,852	#	4,794	11,952
2000 AQUATIC WORKS - BUILT-IN FISH TANK				5,000	5,000	4,247	951	1,028	#	940	#	380	948
2001 NO ADDITIONS													
2002 NO ADDITIONS													
2003 NO ADDITIONS													
2004 NO ADDITIONS					2,132,420	1,811,359	405,534	438,276	400,981	162,210		404,357	

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